



Washington State
Liquor Control Board

**AFFIDAVIT OF EXCEPTION DECLARATION OF EXCEPTION BY
INDIVIDUAL PRODUCT CODE**

Licensee must have copy of affidavit on file at the winery & send a copy to your distributors.
Send Original to: MIW Section – PO Box 43093 Olympia WA 98504-3093

FILED BY:

| | | |
|---|-------|-----|
| Manufacturer, Auth Rep, Importer or Distributor | | |
| Address | | |
| City | State | Zip |
| WSLCB LICENSE # | | |

WINE ITEM:

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| Washington State Liquor Control Board (WSLCB) Product Code |
| Brand, Varietal, and Description: |

NOTE: YOU MUST USE A SEPARATE AFFIDAVIT FOR EACH PRODUCT.

This affidavit of exception is being filed certifying that said wine(s) qualify under RCW 66.04.010(43)a as wine other than fortified for tax purposes in RCW 66.24.210(4) for the following reasons:

- ☐ This wine is sealed or capped by cork closure and aged two years or more.
- ☐ This wine contains more than fourteen percent alcohol by volume solely as a result of the natural fermentation process and has not been produced with the addition of wine, spirits, brandy or alcohol.

We understand that if the Board finds any part of this affidavit to contain false information that it shall result in suspension of label and product approval for the wine listed herein for a period of not less than one year.

I hereby certify that the information provided is true and correct.

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| Print Name | **PLEASE NOTE: For Domestic Products This form must be signed by the Domestic Winery or Certificate of Approval Holder (not by a compliance agency). Domestic wineries should use this form if they fortify some of their products, but not all. For Foreign Products See instructions on the back of this form |
| Signature | |
| Title | |
| Phone | |
| Date | |

INSTRUCTIONS:

This "Affidavit of Exception" can be completed by the manufacturer if the wine is manufactured in the United States or by the U.S. wine importer if it is a foreign produced wine. The affidavit can also be completed by the Washington wine distributor handling the product, but in this case it will require an attached letter from the manufacturer or U.S. wine importer attesting to the data on the affidavit.

Submit the completed form to:

Washington State Liquor Control Board
MIW SECTION
PO Box 43093
Olympia WA 98504-3093

If you have any questions please contact the wine label desk at 360/664-1600 and press 4.

RCW 66.04.010(43)a

(39) "Wine" means any alcoholic beverage obtained by fermentation of fruits (grapes, berries, apples, et cetera) or other agricultural product containing sugar, to which any saccharine substances may have been added before, during or after fermentation, and containing not more than twenty-four percent of alcohol by volume, including sweet wines fortified with wine spirits, such as port, sherry, muscatel and angelica, not exceeding twenty-four percent of alcohol by volume and not less than one-half of one percent of alcohol by volume. For purposes of this title, any beverage containing no more than fourteen percent of alcohol by volume when bottled or packaged by the manufacturer shall be referred to as "table wine," and any beverage containing alcohol in an amount more than fourteen percent by volume when bottled or packaged by the manufacturer shall be referred to as "fortified wine." However, "fortified wine" shall not include: (a) Wines that are both sealed or capped by cork closure and aged two years or more; and (b) wines that contain more than fourteen percent alcohol by volume solely as a result of the natural fermentation process and that have not been produced with the addition of wine spirits, brandy or alcohol.

This subsection shall not be interpreted to require that any wine be labeled with the designation "table wine" or "fortified wine."

RCW 66.24.210(4)

(4) An additional tax is imposed on all wine subject to tax under subsection (1) of this section. The additional tax is equal to twenty-three and forty-four one-hundredths cents per liter on fortified wine as defined in RCW 66.04.010(43)a when bottled or packaged by the manufacturer, one cent per liter on all other wine except cider, and eighteen one-hundredths of one cent per liter on cider. All revenues collected during any month from this additional tax shall be deposited in the violence reduction and drug enforcement account under RCW 69.50.520 by the twenty-fifth day of the following month.